ATC ENERGIES SYSTEM LIMITED

(Formerly known as ATC Energies System Private Limited)

CIN: L27201MH2020PLC345131

Date: 13th November, 2026

To,
National Stock Exchange of India Limited
Listing Compliance Department,
Exchange Plaza, 5th Floor
Plot No. C-1, Block G
Bandra Kurla Complex, Bandra (E)
Mumbai – 400051

Company Symbol: ATCENERGY; ISIN: INE0V0Q01019

Dear Sir/Madam,

Subject: Outcome of the Board Meeting

This is to inform you that the Board of Directors of the Company in its Board meeting held on Friday, 13th November, 2026, has considered and approved the Un-audited Financial Results of the Company for the half year ended 30th September, 2026 along with Limited Review Report thereon;

Please note that the meeting commenced at 03:30 P.M. and concluded at 04:38 P.M.

This may please be informed to the members of your Stock Exchanges.

Thanking you
Yours faithfully,

For ATC Energies System Limited

SANDEEP GANGABISHAN BAJORIA
Digitally signed by SANDEEP GANGABISHAN BAJORIA
Date: 2026.11.13 17:35:01 +05'30'

Sandeep Gangabishan Bajoria
Chairman & Managing Director
DIN: 06597817

232, Udyog Bhavan,
Sonawala Lane, Goregaon East,
Mumbai - 400063, Maharashtra
(L) 022 4979 6877 (H) +91 9819096877

A KASLIWAL & COMPANY
Chartered Accountants

Independent Auditor's Limited Review Report on the Unaudited Standalone Financial Results for the Half Year ended September 30, 2026, of ATC Energies System Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To
The Board of Directors
ATC Energies System Limited

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of ATC Energies System Limited (hereinafter referred to as "the Company") for the half year ended September 30, 2026 (the "Statement") attached herewith, being submitted by the company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

2. This statement, which is the responsibility of the Company's Management and approved by the Board of Directors of the Company, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" prescribed under section 133 of the Companies Act 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statements based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Financial Statements are free of material misstatement. A review is limited to making inquiries, primarily of the Company's personnel responsible for financial and accounting matters and applying analytical and other review procedures to financial data and thus provides less assurance than an audit. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing and consequently does not enable us to obtain assurance that we would be aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. The balances of Trade Receivables and Trade Payables as at the reporting date are subject to confirmation and reconciliation with the respective parties. Management has represented that the balances are duly recorded in the books of account and has undertaken to obtain confirmations and reconcile any differences, if any.

A. KASLIWAL & COMPANY
M. No. 402210
CHARTERED ACCOUNTANTS MUMBAI

ammbar@akkasliwal.com
ambarkasliwal@gmail.com
www.akkasliwal.com

5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial results, prepared in accordance with applicable Accounting Standards and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **A KASLIWAL & COMPANY**
Chartered Accountants
Firm Regd No 011727C

A. KASLIWAL & COMPANY * CHARTERED ACCOUNTANTS MUMBAI * M No. 402210

Ambar Kasliwal
Proprietor
Membership No 402210
UDIN:
Place: Mumbai
Date: 13th November, 2026

ATC ENERGIES SYSTEM LIMITED

(Formerly known as ATC Energies System Private Limited)

CIN: L27201MH2020PLC345131

Registered Address: Unit No.3, Plot No.33, New India Industrial Estate, Mahal Industrial Area, Off M.K.C. Road. Andheri E, Mumbai City,
Mumbai, Maharashtra, India, 400093

Website: www.atcgroup.co

STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2026

Rs. in Lakhs

Particulars	As at 30th September, 2026	As at 31st March, 2026
	Unaudited	Audited
I. EQUITY AND LIABILITIES		
(1) Shareholder's Funds		
(a) Share Capital	2,038.86	2,038.86
(b) Reserves and Surplus	6,809.17	6,718.58
Total Shareholder Fund	**8,848.03**	**8,757.44**
(2) Non-Current Liabilities		
(a) Long-term Borrowings	582.41	710.71
(b) Deferred tax liabilities (Net)	23.51	19.47
(c) Long-term provisions	33.00	29.20
Total Non-Current Liabilities	**638.92**	**759.38**
(3) Current Liabilities		
(a) Short-term borrowings	1,737.58	1,243.07
(b) Trade payables	-	
1. Total outstanding dues of micro enterprises and small enterprises	-	-
2. Total outstanding dues of Creditors other than micro enterprises and small enterprises	171.83	332.01
(c) Other current liabilities	308.65	85.78
(d) Short-term provisions	3.94	1.73
Total Current Liabilities	**2,222.00**	**1,662.59**
Total Equity and Liabilities	**11,708.96**	**11,179.41**
II. ASSETS		
(1) Non-current assets		
(i) Property, Plant & Equipment		
(i) Property, Plant & Equipment	2,328.99	2,444.38
(ii) Intangible assets	-	-
Total Property, Plant & Equipment	**2,328.99**	**2,444.38**
(ii) Long-term loans and advances	191.15	187.15
(iii) Other non-current assets	12.42	246.83
Total Non-current assets	**2,532.56**	**2,878.36**
(2) Current assets		
(a) Inventories	4,625.75	4,553.16
(b) Trade Receivables	2,996.20	2,037.52
(c) Cash and cash equivalents	-	
(i) Cash and cash equivalents	23.30	632.76
(ii) Other bank balances	836.45	432.43
(d) Other current assets	694.70	645.18
Total Current assets	**9,176.40**	**8,301.05**
Total Assets	**11,708.96**	**11,179.41**

For and on behalf of Board of Directors of
ATC Energies System Limited

Sandeep Gangabishan Bajoria
Managing Director
DIN No. 06597817
Place: Mumbai
Dated: 13th Nov 2026

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STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2026

Rs. in Lakhs

S. No.	Particulars	Half Year Ended			Year Ended	
		30.09.2026	31.03.2026	30.09.2025	31.03.2026	31.03.2025
		Unaudited	Audited	Unaudited	Audited	Audited
	INCOME FROM OPERATIONS					
I	Revenue from Operations	2,293.52	1,785.19	1,288.84	3,074.03	5,131.59
II	Other Income	25.48	25.94	24.20	50.14	38.07
III	**Total Income (I + II)**	**2,318.99**	**1,811.13**	**1,313.04**	**3,124.17**	**5,169.66**
IV	**EXPENSES**					
	Cost of Material Consumed	1,748.20	1,641.03	627.45	2,268.48	2,398.70
	Changes in inventories of finished goods and stock-in- trade	-51.40	(19.28)	(3.76)	(23.04)	353.47
	Employee Benefit Expenses	215.93	143.67	296.76	440.43	445.98
	Finance Cost	93.35	91.55	82.98	174.53	206.69
	Depreciation and Amortization Expense	128.62	119.06	70.81	189.87	136.39
	Other Expenses	86.06	24.52	153.31	177.83	265.61
	Total Expenses (IV)	**2,220.77**	**2,000.55**	**1,227.55**	**3,228.10**	**3,806.83**
V	**Profit before Exceptional & Extraordinary Items and tax (III-IV)**	**98.23**	**(189.42)**	**85.49**	**(103.93)**	**1,362.83**
VI	Exceptional Items	-	-	-	-	-
VII	**Profit before Extraordinary Items and tax (V-VI)**	**98.23**	**(189.42)**	**85.49**	**(103.93)**	**1,362.83**
VIII	Extraordinary Items	-	-	-	-	-
IX	Profit before tax (VII-VIII)	**98.23**	**(189.42)**	**85.49**	**(103.93)**	**1,362.83**
X	Tax Expenses					
	1. Current Tax	-	-	-	-	236.00
	2. Deferred Tax	4.04	(6.11)	24.58	18.47	(3.00)
	3. Tax Adjustment for earlier years	-	25.19	-	25.19	(8.25)
	Total Tax Expenses (IX)	**4.04**	**19.08**	**24.58**	**43.66**	**224.75**
XI	**Profit / (Loss) for the period from continuing operations (IX-X)**	**94.18**	**(208.50)**	**60.91**	**(147.59)**	**1,138.08**
XII	Profit / (Loss) from discontinuing operations	-	-	-	-	-
XIII	Tax Expenses of discontinuing operations	-	-	-	-	-
XIV	Profit / (Loss) from discontinuing operation after tax (XII- XIII)	-	-	-	-	-
XV	**Profit / (Loss) for the period (XI-XIV)**	**94.18**	**(208.50)**	**60.91**	**(147.59)**	**1,138.08**
XVI	Paid up Equity Share Capital	2,038.86	2,038.86	2,038.86	2,038.86	2,038.86
XVII	Reserves & Surplus	6,809.17	6,718.58	6,937.34	6,718.58	6,876.43
XVIII	Earnings per equity share (not annualized)					
	Basic & Diluted EPS (In Rs.)	**0.05**	**-0.10**	**0.03**	**-0.72**	**7.06**

For and on behalf of Board of Directors of
ATC Energies System Limited

Sandeep Gangabishan Bajoria
Managing Director
DIN No. 06597817
Place: Mumbai
Dated: 13th Nov 2026

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Website: www.atcgroup.co

STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED SEPTEMBER 30, 2026

Rs. in Lakhs

	Particulars	Period ended September 30,2026	Year ended March 2026
		Unaudited	Audited
A	**CASH FLOWS FROM OPERATING ACTIVITIES**		
	Profit before extraordinary items & tax	98.23	(103.93)
	Adjustments for : -		
	Depreciation & amortisation expense	128.62	189.87
	Finance cost	93.35	174.53
	Interest Income	(25.48)	(50.14)
	Income Tax Adjustment of earlier years	-	(25.19)
	Operating profit before working capital changes	**294.73**	**185.14**
	Adjustments for : -		
	Inventories	(72.58)	(1,432.10)
	Trade receivables	(958.68)	385.82
	Other current assets	(49.54)	170.19
	Long term provision	3.80	9.09
	Short term provision	2.21	(234.42)
	Other current liabilities	222.87	(1,971.42)
	Long-term loans and advances	(4.00)	(176.55)
	Trade payables	(160.18)	(214.75)
	Net (Increase) in Working Capital	**(1,016.09)**	**(3,464.13)**
	Cash generated from / (used in) Operating Activities	**(721.37)**	**(3,278.99)**
	Income tax Paid	-	-
	Net Cash from operating activities	**(721.37)**	**(3,278.99)**
B	**Cash Flow from Investing Activities:**		
	Purchase of fixed assets & Capital Advances (Net)	(13.23)	(1,211.29)
	Interest income	25.48	50.14
	Other Non Current Assets	234.41	(154.36)
	Investment/maturity of deposits (having original maturity of	(404.01)	133.13
	Net Cash from investment activities	**(157.36)**	**(1,182.38)**
C	**Cash Flow from Financing Activities:**		
	(Repayments) of / Proceeds from short term borrowings	494.51	118.78
	(Repayments) of / Proceeds from long term borrowings	(128.30)	(1,218.08)
	Finance cost	(93.35)	(174.53)
	IPO Issue Expenses	(3.59)	(10.27)
	Net Cash from financing activities	**269.27**	**(1,284.10)**
	Net Increase / (Decrease) in Cash and Cash Equivalents	**(609.45)**	**(5,745.47)**
	Cash and Cash Equivalents		
	Cash and cash equivalents at the beginning of the year	632.76	6,378.22
	Cash and cash equivalents at the end of the year	23.30	**632.76**

Note: The above statement of cash flows has been prepared under the " Indirect Method" as set out in AS-3, "Statement of Cash Flow"

For and on behalf of Board of Directors of

ATC Energies System Limited



Sandeep Gangabishan Bajoria
Managing Director
DIN No. 06597817
Place: Mumbai
Dated: 13th Nov 2026

232, Udyog Bhavan,
Sonawala Lane, Goregaon East,
Mumbai - 400063, Maharashtra
(L) 022 4979 6877 (H) +91 9819096877

A KASLIWAL & COMPANY
Chartered Accountants

CERTIFICATE FOR UTILIZATION OF ISSUE PROCEEEDS

To,
The Board of Directors of
ATC Energies Systems Limited
(Formerly Known as ATC Energies Systems Private Limited)

We, the statutory auditors of ATC Energies Systems Limited having registered office at Unit No.3, Plot No.33, New India Industr Estate,Mahal IN AR, Off MC Rd. Andheri E, Mumbai City, Mumbai, Maharashtra, India, 400093 have verified the books of accounts of the Company and other relevant records produced before us. On the basis of such verification and according to information and explanations given to us, we confirm that the company has incurred the following expenditure from the utilization of issue proceeds.

Statement of Deviation/ Variation in utilization of funds raised

Name of the Listed Entity	ATC Energies System Limited
Mode of Fund Raising	Initial Public Offering
Date of Raising Funds (Date of Allotment)	28th March 2025
Amount Raised (in Rs. Lakhs) (Net Proceeds other than OFS)	5,101.85
Report filed for half year ended	30th September 2026
Monitoring Agency	NA
Monitoring Agency Name, if applicable	NA
Is there a Deviation / Variation in use of funds raised	No
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	NA
If Yes, Date of shareholder Approval	NA
Explanation for the Deviation / Variation	NA
Comments of the Audit Committee after review	NA
Comments of the auditors, if any	Nil

ammbar@akkasliwal.com
ambarkasliwal@gmail.com
www.akkasliwal.com

A KASLIWAL & COMPANY
Chartered Accountants

Objects for which funds have been raised and where there has been a deviation, in the following table

Amount in Lakhs

Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilized	Unutilized amount	Amount of Deviation/ Variation for the period according to applicable object	Remarks, if any
To meet Capital Expenditure towards refurbishment, civil and upgradation work with respect to Noida Factory.	NIL	672.16	NA	672.16	-	NA	NA
Repayment/prepayment of certain borrowings availed by the Company	NIL	952.83	NA	952.83	-		
Funding the capital expenditure requirement towards IT upgradation at our Noida factory and Vasai factory and our registered office	NIL	746.88	NA	741.41	5.47		
Funding working capital requirements of the Company	NIL	950.00	NA	950.00	-		
General Corporate Purpose	NIL	1,057.56	NA	1040.99	16.57		
Offer Related Expenses	NIL	722.42	NA	722.42	-		
Total		**5,101.85**		**5079.81**	**22.04**		

Deviation or variation could mean:

a) Deviation in the objects or purposes for which the funds have been raised or
b) Deviation in the amount of funds actually utilized as against what was originally disclosed or
c) Change in terms of a contract referred to in the fund-raising document i.e. prospectus, letter of offer, etc

This Certificate is intended for your information or to be provided to any entity or Regulatory Authority in connection with the utilization of issue proceeds and is not to be used, referred to or distributed for any other purpose without our written consent.

For **A Kasliwal & Company**
Chartered Accountants
FRN No.: 011727C

Ambar Kasliwal
Proprietor
Membership No. 402210
UDIN: